Final Form - Subject to Change

The U.S. Congress is currently debating several issues dealing with the 2012 tax law, including issues concerning expiring tax provisions. Some changes that may be made by Congress may be retroactive to January 1, 2012.

Since Utah tax law is based, in part, on the federal Internal Revenue Code, releasing final Utah forms, knowing there is pending legislation, has been delayed. However, we understand the need of software vendors and others to have the Utah forms at the earliest possible time.

This 2012 Utah form is considered "final" as of November 14, 2012, and may be submitted as a substitute form for approval. However, because of pending federal legislation and the fact that the IRS has not released their forms at this time, this Utah form may still be changed when final IRS forms are released.

If final IRS forms require a change to this form, the Utah State Tax Commission will revise and re-issue this "final" form and require additional approval before filing 2012 returns.

Utah requires substitute forms to be approved before filing. See Utah Publication 99, *Guidelines for Substitute and Copied Utah Tax Forms*, available at www.utah.gov/forms.

Questions may be directed to the Substitute Forms Group, wrwebb@utah.gov, 801-297-7715 or 1-800-662-4335, extension 7715.

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers   **TC-65, Sch. A**

65202   EIN   99-9999999   **2012**

1	Net income (loss) from federal form 1065, Schedule K, Analysis of Net Income (Loss), line 1	• 1	99999999999.
2	Contributions from federal form 1065, Schedule K, line 13a	• 2	99999999999.
3	Foreign taxes deducted on federal form 1065, Schedule K, line 16I	• 3	99999999999.
4	Recapture of Section 179 deduction from all federal Schedules K-1, line 20c, code M	• 4	99999999999.
5	Total income (loss) - add lines 1 through 4	5	99999999999.
6	Total guaranteed payments to partners (see instructions)	• 6	99999999999.
7	Health insurance included in guaranteed payments on line 6	• 7	99999999999.
8	Net guaranteed payments to partners - subtract line 7 from line 6	8	99999999999.
9	Total portfolio income (see instructions)	• 9	99999999999.
10	Utah net nonbusiness income from TC-20, Schedule H, line 14	• 10	99999999999.
11	Non-Utah net nonbusiness income from TC-20, Schedule H, line 28	• 11	99999999999.
12	Add lines 8 through 11	12	99999999999.
13	Apportionable income (loss) - subtract line 12 from line 5	• 13	99999999999.
14	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	14	9.999999
15	Utah apportioned business income (loss) - multiply line 13 by line 14	• 15	99999999999.
16	**Total Utah income (loss) allocated to pass-through entity taxpayers** - add line 10 and line 15	• 16	99999999999.

Schedule A - Utah Taxable Income for Pass-through Entity Taxpayers   TC-65, Sch. A

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1	Net income (loss) from federal form 1065, Schedule K, Analysis of Net Income (Loss), line 1	• 1	99999999999.
2	Contributions from federal form 1065, Schedule K, line 13a	• 2	99999999999.
3	Foreign taxes deducted on federal form 1065, Schedule K, line 16l	• 3	99999999999.
4	Recapture of Section 179 deduction from all federal Schedules K-1, line 20c, code M	• 4	99999999999.
5	Total income (loss) - add lines 1 through 4	5	99999999999.
6	Total guaranteed payments to partners (see instructions)	• 6	99999999999.
7	Health insurance included in guaranteed payments on line 6	• 7	99999999999.
8	Net guaranteed payments to partners - subtract line 7 from line 6	8	99999999999.
9	Total portfolio income (see instructions)	• 9	99999999999.
10	Utah net nonbusiness income from TC-20, Schedule H, line 14	• 10	99999999999.
11	Non-Utah net nonbusiness income from TC-20, Schedule H, line 28	• 11	99999999999.
12	Add lines 8 through 11	12	99999999999.
13	Apportionable income (loss) - subtract line 12 from line 5	• 13	99999999999.
14	Apportionment fraction - enter 1.000000, or TC-20, Schedule J, line 9, 13 or 16, if applicable	14	9.999999
15	Utah apportioned business income (loss) - multiply line 13 by line 14	• 15	99999999999.
16	**Total Utah income (loss) allocated to pass-through entity taxpayers** - add line 10 and line 15	• 16	99999999999.